



**11-1 PROBLEM (concluded)****1.**

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3		4		7		8		9		10		11	
SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT			DEBIT	CREDIT				
16 7 8 0 00		1 0 0 6 80						17 8 1 8 60					

**2., 3., 4., 5.**

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3		4		7		8		9		10		11	
SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT			DEBIT	CREDIT				
16 7 8 0 00		1 0 0 6 80						17 8 1 8 60					
								8 4 80					
1 5 0 00		9 00											
								1 0 6 00					
3 3 7 0 00		2 0 2 20						3 5 7 2 20					
2 3 0 00		1 3 80											
1 3 9 0 00		8 3 40						1 4 7 3 40					
21 9 2 0 00		1 3 1 5 20						23 0 5 5 00					

**4.**

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit .....	<u>-0-</u>	
2	General Credit .....		<u>-0-</u>
3	Accounts Receivable Debit .....	<u>1,293.20</u>	
4	Accounts Receivable Credit .....		<u>1,113.00</u>
5	Sales Credit .....		<u>21,920.00</u>
6	Sales Tax Payable Credit .....		<u>1,315.20</u>
7	Accounts Payable Debit ...	<u>-0-</u>	
8	Accounts Payable Credit ..		<u>-0-</u>
9	Purchases Debit .....	<u>-0-</u>	
10	Cash Debit .....	<u>23,055.00</u>	
11	Cash Credit .....		<u>-0-</u>
	Totals .....	<u>\$24,348.20</u>	<u>\$24,348.20</u>

Extra forms

PAGE				JOURNAL															
				1				2				3				4			
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE										
					DEBIT		CREDIT		DEBIT		CREDIT								
1															1				
2															2				
3															3				
4															4				
5															5				
6															6				
7															7				
8															8				
9															9				
10															10				
11															11				
12															12				
13															13				
14															14				
15															15				
16															16				
17															17				
18															18				

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit . . . . .	_____	
2	General Credit . . . . .		_____
3	Accounts Receivable Debit . . . . .	_____	
4	Accounts Receivable Credit . . . . .		_____
5	Sales Credit . . . . .		_____
6	Sales Tax Payable Credit . . . . .		_____
7	Accounts Payable Debit . . . . .	_____	
8	Accounts Payable Credit . . . . .		_____
9	Purchases Debit . . . . .	_____	
10	Cash Debit . . . . .	_____	
11	Cash Credit . . . . .		_____
	Totals . . . . .	=====	=====